IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF KANSAS

UNITED STATES OF A	AMERICA,)		
	Plaintiff,))		
v.))	No.	03-10009-01
HUONG-THUY PHAM,))		
	Defendant.)))		

ORDER

Before the court is defendant's motion pursuant to Fed. R. Civ. P. 60(b)(4) to "Vacate Void Judgment of Conviction." (Doc. 23). Defendant's motion is denied for the following reasons:

- 1. Defendant has not paid the filing fee, nor has she applied for and received permission to proceed in forma pauperis; and
- 2. The motion fails to state claims upon which relief may be granted but rather is frivolous. 28 U.S.C. § 1915(e)(2)(B)(i)(ii).

On December 12, 2003, defendant was sentenced to imprisonment following her plea of guilty to violations of 26 U.S.C. §§ 7203 and 7206(2). Defendant did not appeal. Defendant's motion contains the usual "tax protestor" claims that the federal government generally, and this court in particular, lacked jurisdiction. The court will not waste its time discussing the claims. They have no merit whatsoever.

Defendant's motion (Doc. 23) is denied.

IT IS SO ORDERED.

Dated this ____ 9th __ day of December 2005, at Wichita, Kansas.

s/	Monti	Belot	
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Monti L. Belot UNITED STATES DISTRICT JUDGE